

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2021, Legislative Day No. 8

Bill No. 40-21

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Mr. Julian E. Jones, Jr., Chairman  
By Request of County Executive

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By the County Council, April 19, 2021

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A BILL  
ENTITLED

AN ACT concerning

Property Tax

FOR the purpose of levying and imposing a property tax for the use of Baltimore County for taxable year beginning July 1, 2021 and ending on the thirtieth day of June following; fixing the rate of county taxation for such taxable year; fixing the rate to be charged when property taxes are paid on a semi-annual basis; and generally relating to the property tax.

WHEREAS, Section 6-302 of the Tax-Property Article of the Annotated Code of Maryland requires the governing body of each county to annually set the tax rate for the next taxable year; and

WHEREAS, Section 10-204.3 of the Tax-Property Article of the Annotated Code of Maryland requires that a service charge be imposed on the second installment of any property tax

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter stricken from existing law.  
~~Strike out~~ indicates matter stricken from bill.  
Underlining indicates amendments to bill.

bill paid semi-annually; and

WHEREAS, it is further required that the service charge shall be reasonably equivalent to the anticipated lost interest associated with the delay in payment; and

WHEREAS, Section 10-204.3 of the Tax-Property Article further requires that the service charge shall be adopted by the governing body as part of the adoption of the property tax rate; now therefore

1           SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE  
2 COUNTY, MARYLAND, that a county property tax for the taxable year beginning July 1, 2021  
3 and ending on the thirtieth day of June following, is hereby levied and imposed on all  
4 assessments, persons or property subject to ordinary taxation in Baltimore County; and that the  
5 rate of county taxation for such taxable year for real property is hereby fixed at \$1.10 on each  
6 \$100.00 of assessed valuation of such property; and that the rate of county taxation for such  
7 taxable year for personal property is hereby fixed at \$2.75 on each \$100.00 of assessed valuation  
8 of such property.

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10           SECTION 2. AND BE IT FURTHER ENACTED that in accordance with and pursuant  
11 to the authority of Section 10-204.3 of the Tax-Property Article of the Annotated Code of  
12 Maryland, there is hereby imposed a Semiannual Property Tax Charge for the fiscal year  
13 beginning July 1, 2021 in the amount of 0% of the second semi-annual property tax bill.

1           SECTION 3. AND BE IT FURTHER ENACTED that this Act, having been passed by  
2   the affirmative vote of at least five members of the County Council, shall take effect July 1,  
3   2021.